

THREE TAX PLANS MILLS'S OFFERING

The Legislative Committee
Submits to Public Report
of Its Work to Date.

COST OF GOVERNMENT STEADILY RISING

Substitutes for Personal Prop-
erty Assessment Include Income
and "Ability" Measures.

The joint legislative committee on taxation, of which Ogden L. Mills is chairman, has prepared for the public a summary of the general tax situation as testified to by witnesses examined up to date, and has added the three principal measures offered as substitutes for the present personal property tax as means of raising the additional revenue which is apparently necessary for both state and local purposes.

Further hearings, beginning November 29 in Syracuse, Rochester and Buffalo, make it advisable, the committee thinks, for the work already done to be noted. The committee, in presenting the three substitute plans, disclaims all responsibility for them and merely publishes them for the purpose of inviting discussion and suggestions. The statement, in part, follows:

"From 1910 to 1914 the cost of the state government increased \$15,328,665, or 40 per cent, and at an average rate of 8 per cent a year. In the opinion of the State Controller, the revenue from indirect taxes is not likely to increase, and even if the state succeeds both in stopping the increase of the cost of government and in keeping its administrative expenses at the present figure, it will be necessary to impose during the next five years a direct state tax of from \$14,500,000 to \$19,000,000.

Cost Increasing in Cities.

"That the rising cost of government is not confined to the state, but is, in fact, more serious in the localities, is reflected by the fact that in the seventeen principal cities of the state, except one, there has been a per capita increase in taxes. Thus in Schenectady

the tax levy per capita has risen from \$4 in 1903 to \$12 in 1913; Niagara Falls from \$8 to \$21; and in Buffalo from \$11 to \$17. In the matter of net indebtedness the increase has been notable in all but three cases.

"Consider the situation in New York City, for instance, according to the testimony of Mayor Mitchell, even if we assume that the cost of government can be kept at its present level, the city will have to raise (exclusive of the state direct tax), for the purposes of interest on serial bonds, redemption of serial bonds and the quota of public improvements, and (beginning with 1918) interest on subway bonds, the following amounts which are additional to its present budget of almost \$200,000,000: In 1917, \$10,187,000; 1918, \$19,400,000; 1919, \$34,719,000; and 1920, \$34,554,000.

"The testimony of the experts in many lines of trade and commerce all pointed unmistakably to the fact that this great and increasing burden has been largely borne by one class of individuals—to wit, the real estate owners and their tenants. Whenever the real estate is able to shift the burden of the tax to the tenant it means that the largest burden is borne by the poor, who are least able to pay the taxes.

"Burden Too Great for Real Estate. "If, on the other hand, the owner of real estate is unable to shift the tax, the new burden amounts to a decrease in his income, and therefore to a fall in the capital value of the real estate. At the New York hearings two important facts were brought out: (1) That real estate in many localities cannot bear any increased burden without destroying capital value; (2) that the investments of insurance companies, savings banks, etc., having a large part of the savings of the poorer classes invested in real estate, might be seriously impaired by any considerable decrease in the value of real estate.

"All witnesses have united in condemning the present personal property tax in its application to both individuals and corporations as unequal, unjust and in large part uncollectible."

"It is then stated that three substitutes have been suggested: The first of these provides for an income tax upon every person residing within the state for his entire income from all sources except those located without the state. The net income of corporations to be determined practically as it is under the Federal income tax. The only exemptions will be the salaries of United States officials and interest upon Federal, New York state and municipal bonds. The exemption to an individual is \$1,500, to a husband and wife living together \$1,700, for each child \$100, but with a maximum exemption of \$2,000.

Would Hold Employers for Tax.

The rate for corporations shall be 2 per cent upon their net incomes. For individuals the rate varies from one-half of 1 per cent to 2 per cent, the latter applying on all incomes of more than \$2,000. The tax on salaries paid to non-residents shall be withheld at the source, and every employer shall be held for the tax.

"Arguments for the income tax are that its rates are low, its yield is large, it is a good business tax, it has already met with success in Wisconsin and other states and it is the fairest tax because it taxes each according to his ability to pay. The second substitute is the classified personal property tax, an extension of the system of a classified property tax. It is now already applied to banks, trust companies and mortgages; the next step is to extend it to those intangibles comprised in stocks, bonds and debentures, but not to moneys and credits. The present plan contemplates the gradual extension of the classified property tax at some future date to all other forms of personal property not included by this act and not specifically exempted.

"Arguments for the classified personal property tax are that its rate is adjusted to the class to which it applies, and it has been tried in six states with satisfactory results; this plan only extends a principle already adopted, it has many advantages from a legal point of view and is a good revenue producer."

"Arguments of Opponents. Those opposed to the plan argue that it will require a listing system, that if no allowance is made for indebtedness, it is an unjust tax, that the whole system of modern times does not estimate tax paying ability in terms of property, that the low rate will not reach large salaries or professional men, and that the low rate will not yield the necessary income.

"The third suggested substitute for the personal property tax is the presumptive income tax, a tax on the abilities of those who profit from the opportunities of New York State. Such 'ability tax' would be composed of three parts: A habitation tax, an occupation tax, and a salaries tax.

"The habitation tax is to be levied upon individuals occupying houses or apartments for residential purposes. It exempts all rentals below \$50 a month and above that is sharply graduated. The occupation tax is a flat tax of seven per cent of the annual rental of premises occupied for business or for securing a livelihood.

"The third part of the project is the tax on all salaries paid or received in the state, except salaries paid by the Federal government. The exemption in all cases is \$2,000, and above that is graded from one to five per cent. The ability tax would be exceedingly easy to administer and the revenue would be very large. In the city of New York alone, at the rates suggested, the revenue would be from twenty to twenty-five millions a year.

Calls London's Words Treason.

Captain William D. Finke of the 13th Coast Defence, N. G. N. Y., has protested to the National Security League against the use of an envelope which has Jack London's article, "A Good Soldier," printed in red ink on the reverse. He declares it is treason.

"A good soldier is a blind, heartless, murderous machine," says the article. "No man can fall lower than a soldier."

DR. BUTLER RAPS PROPAGANDISTS

Stupid and Narrow, Says
Columbia Head in An-
nual Report.

CLASSES FOR ALIENS TO END THE HYPHEN

Site Obtained for Hospital in
Great Medical Centre Plan,
President Reveals.

Efforts of propagandists of one form or another to influence and even choke free expression of personal opinions are being felt at Columbia University, according to statements made by President Nicholas Murray Butler in his annual report given out yesterday.

Threatening and abusive letters, taking professors to task for their statements and views, are referred to by Dr. Butler, and he is scathing in his retort that such letters show either stupidity and narrowness or that the one attacking has his own chestnuts in the fire in the form of some propaganda held dear.

In one instance an official in this country of one of the belligerent powers has written President Butler, attacking an officer of the university as a slanderer because of differences of opinion as to the qualifications and character of an individual whose name is given.

In discussing efforts to exploit the American youth while he is at the university, President Butler mentions adherents of woman suffrage and what he states is called socialism and prohibition among those at fault.

The report states that it is planned by Columbia to help in eliminating the hyphen from American citizenship by conducting classes for adult aliens under the extension teaching department.

Developments in Hospital Plan.

Important developments in the plan of Columbia University and the Presbyterian Hospital to found in this city a medical centre which will rival that in any country of Europe are noted in the report. Although Columbia did not originally plan to expend any money until sufficient funds were in sight to take care of her entire share of \$7,500,000 in the project, it is revealed that the hospital authorities contracted to purchase the property for the site at the old American League Park on September 12, 1915, and on the reliance that Columbia would share in raising the purchase price. To meet this new contingency and to save the undertaking from falling through an extension to buy was secured to November 20. Columbia's share in this purchase price must now be raised within a few days from gifts to the university for this specific purpose. President Butler reports that many generous gifts have already been received, but not sufficient to complete the purchase.

In reference to the letters received by him attacking some of the officers and professors of the university, President Butler says: "All this would be amusing were it not sad. The notion which is sedulously cultivated in some quarters that there are powerful interests, financial, economic and social, which wish to curb the proper freedom of speech of university professors in America probably has little or no justification anywhere. So far as Columbia University is concerned, it has no justification whatever. That there are large elements in the population which do desire to curb the proper freedom of speech of university professors is, however, indisputable.

"Many Don't Want Freedom of Speech. "The last thing that many persons want is freedom either of speech or of anything else unless its exercise happens to accord with their somewhat violent and passionate predilections. It must be said, on the other hand, that professors of established reputation, sound judgment and good sense rarely if ever find themselves under serious criticism from any source. Such men and women may hold what opinions they please, since they are in the habit of expressing them with discretion, moderation, good taste and good sense. It is the violation of one or another of these canons which produces the occasional disturbance that is so widely advertised as an assertion of attack upon academic freedom."

Decrying the exploiting of the American youth, President Butler says: "A well organized group of American youth such as is to be found in any college or university of considerable size offers almost irresistible temptation to the propagandist. It seems to the ardent supporter of some new movement the most natural thing in the world that he should be permitted, in season and out of season, to harangue college and university students on the subject around which he feels that the whole world revolves.

Any attempt to protect the students or the reputation of a given college or university for sobriety and sanity of judgment is forthwith attacked as a movement toward the suppression of free speech. In particular, the agitation in favor of woman suffrage, and those in favor of what is called socialism, are most active and determined in seeking to use colleges and universities as agencies and instruments of propaganda.

"There is no good reason why the youth who are committed to the care of a college or university should be turned over by that college or university to agitators or propagandists who may present themselves."

To Get \$1,000,000 Soon. The executors of Joseph Pulitzer, founder of the Columbia University School of Journalism, seem to be satisfied that the terms of the will relative to the principal of \$1,000,000 left to the school have been satisfied, and President Butler reports that he has no reason to doubt that the money will be paid over as soon as the details can be arranged.

President Butler tells of some of the findings of the Crocker cancer research laboratories as to the best way to use radium in the treatment of cancer. "It has been shown," he says, "that in order to get the best effects from radium in the treatment of cancer, the container must be in close contact with the cancer, either by being laid against it if the growth be in the skin, or buried in the tumor itself if it be deep-seated. The exact length of time necessary to kill a cancer cell with a given amount of radium at a stated distance has been determined, and it has been shown that in order to obtain satisfactory results much longer exposures must be given and much larger amounts of radium used than had previously been supposed."

Pulitzer estate, for School of Journalism, \$500,000; anonymous donor, for chemical laboratories in Havemeyer Hall, \$300,000; Mrs. Samuel W. Bridgman, to endow a research fellowship, in memory of her husband, \$20,000; anonymous donors, for department of physiology, \$20,000; anonymous donor, for the legislative drafting research fund, \$15,000; American Road Machinery Company, for the highway engineering fund, \$15,000; East River Homes, for medical aid to indigent persons, \$11,000; the estate of Admiral George W. Melville, for laboratory of mechanical engineering, \$5,280.15; L. A. Van Praag, for cancer research, \$5,000; anonymous donor, for improvement of Camp Columbia, \$4,201.21; France American committee, for the Maison Francaise, \$4,000; government of the Netherlands, for salary of Queen Wilhelmina lecturer, \$5,500; Samuel P. Avery, for Avery library fund, \$3,000; Class of 1917 Mines, to their loan fund, \$2,900; Mrs. Frederick S. Cooldige, for research fellowship in medicine, \$2,400; George Ehret, for the Deutsches Haus, \$2,000.

The report describes the re-establishment of intercollegiate football at Columbia, and outlines the plan which has been adopted. Of this plan the report says: "It has been received with great sat-

isfaction, both by the students and by the alumni, and it is entirely satisfactory to the faculties. It has met with general approval on the part of the public. There is every reason to hope, therefore, that the students of Columbia College may in the future find themselves in better position than ever before to participate in athletic sports and in intercollegiate contests, and with the whole body of university opinion in sympathy with them, because the abuses and dangers of an older day have been removed and their recurrence avoided."

CIVIC FEDERATION TO MEET

Obligation of Residents to United States Chief Topic for Discussion.

Legal and moral obligations resting on foreign born citizens of the United States, those who have taken steps to become citizens and those engaged in business here but not intending to take out citizens' papers, will be discussed at the annual meeting of the National Civic Federation in Washington, January 17, 18 and 19, 1916. The annual dinner will be held at the New Wil-

lard Hotel, on Tuesday evening, January 18.

"Another question to be considered is 'the present and prospective effects of the war upon immigration to the United States as it relates to the wage earner, industry and the body politic, and what, if any, new legislation is required to deal with this problem.' Among the reports will be an analysis of more than one hundred profit sharing plans now in operation in this country.

The annual meeting of the Woman's Department will open with a luncheon at the New Willard, on Monday, January 17. There will be reports from national committees and local sections. The District of Columbia Section will give a reception in honor of all the members of the National Civic Federation.

Queens Scouts to Compete.

More than one thousand Boy Scouts, led by Park Commissioner John E. Weiler, will assemble at Kings Park, Jamaica, at 3 p. m., November 20. Borough President Connolly will award the merit badges and the scout troops will compete for the trophy which the Borough Council has given.

WOMEN THROG CAPITAL TO PRESS NAVY NEEDS

McAdoo to Address Conference
at Opening Session To-day.

Washington, Nov. 14.—Delegates by the hundreds to the defence convention of the women's section of the Navy League began arriving to-day. It is estimated to-night by officers of the league that fully 2,000 will be present when the convention opens at the New Willard to-morrow morning.

The purpose of the convention is to strengthen the organization in preparation for vigorous work throughout the coming session of Congress and to emphasize the need of a more powerful navy.

The session to-morrow morning will be devoted to reports of committees, the election of a board of governors and the consideration of resolutions. John Temple Graves will preside at the afternoon meeting. Among the speakers will be Secretary of the Treasury McAdoo, Colonel Robert M. Thompson, president of the Navy League; Frank-

lin D. Roosevelt, Assistant Secretary of the Navy; Miss Mabel Boardman, Frederick Huidikoper and Miss Frances A. Keller.

Greetings will be presented by the presidents of practically all of the patriotic organizations in Washington. Mrs. O. H. P. Belmont will speak for the Political Equality Union, of which she is president.

SPY HUNT ON RUSSIAN LINER

Czaritz's Passengers Searched One by One Before Sailing.

Extreme precautions were taken in examining passengers who sailed yesterday afternoon on the Russian liner Czaritz. Alarmed by the recent assassinations and free attributed to German spies, officials of the line had a force of detectives on hand to search every one who boarded the ship. Every article that might be construed as a possible dangerous weapon was confiscated, and the passengers were told they could have their property again when the Czaritz reached Archangel.

Even the liquors that were found occasionally among the personal baggage were put in charge of the purser for safe keeping. The Czaritz carried 130 passengers.



"... So I took the Graduola device in my hand—it is part of the Vocation. I pressed it. Softly, beautifully—their strength proportioned to my most delicate pressure—those velvet tones ever so gently melted away."

"I WAS tired that night and felt the need of music and of rest. Dinner was over. My pipe was lit. Near me blazed a cheerful fire glowing from the grateful dark. I placed a record—"Tit's Serenade"—in my Vocation. I slid into an easy-chair beside it. I closed my eyes.

"Serenely, beautifully, a very wonderment of music sounded in my ears. I was in another world—far from the strain and fret of business. I seemed to see the crescent moon, the turreted castle, the troubadour singing to his lady. That 'beauty of enchanted sound,' reproduced so purely by the Vocation, made me see it. I heard those plaintive, liquid notes of love voiced through the transcendent beauty of the full orchestra. I heard the 'cello full of voluptuous languor—the wistful strings of the violin. I heard the gentle accents of the flute, the eloquent, grave oboe—wreathing themselves through this exquisite processional. I heard the mellow sweetness of the horns.

"I heard every instrument swelling from the bosom of a wonderful harmony, and yet so individually beautiful that each separate orchestral voice was preserved in its true character.

"I wished to play, myself"

"It was as if the very orchestra itself were playing to me there in the fire-glow where I sat. The Vocation was producing for me a repeated hearing—so astonishingly beautiful in tone that the music became part of me. I felt exalted and moved. The wish to play myself this enchanting serenade came upon me.

"So I took the Graduola device in my hand—it is part of the Vocation. I pressed it. Softly, beautifully—their strength proportioned to my most delicate pressure—those velvet tones ever so gently melted away. I

swelled them forth again. I pressed them down to a very whisper of limpid beauty—for this remarkable device never muffles the Vocation's unduplicatable tones—simply controlling them at their source. It was enabling me literally to become my own conductor, to press my own mood into the music, till at my simple touch the instrument actually reflected every shade of my feeling.

"I seemed to be making this wonderful phonograph almost human—and getting from it a delight in its almost instinctive response possible to no other phonograph in all the world.

"Softly the music died away. For a moment there was silence, then—laughter, chatter, footsteps! The lights were up! Two soft hands were over my eyes. It was Betty with a jolly party of her young friends and—nothing but a dance would do them!

Wonderful Dancing Music

"I smiled, for I knew what they wanted—the latest Fox Trot—the Georgia Grind—the second record I brought home that night!

"I put it in the Vocation and they started—every one of them. I started, too; I could hardly help myself as wave upon wave of the sweet yet powerful tones of the Vocation flooded out. There seems a richer, rounder, broader quality to the tones—a full-bodied tonal opulence which was never possible to the phonograph before. Even the lower tones have so pure, so full a depth that not Betty's laughter nor all the happy chatter of the young folk could dominate it.

"What an exquisite dance!" cried Betty when it was over.

"And what tone—what volume!" exclaimed Alice. "It's like dancing to an orchestra. You never miss a time beat. Why, it plays wonderful dancing music!"



"It's like dancing to an orchestra!" "My dear, it's a wonderful instrument—this Vocation," I replied.

New Discoveries and Inventions

"And it is. I never thought to hear a phonograph whose tones could be so richly volumed and yet so delicate in tonal tint—or to hear one that could so perfectly reflect the subtler characteristics of every instrument in the whole orchestral choir. "I thought of the extraordinary new Sound Box of the Vocation—so sized that it has room fitly to develop the deeper, more tenderly emotional tones. So perfect in construction that it calls out beauties actually buried in all records until now.

"I thought, too, of the new Symphonic Horn whose novel horn material and scientific shape preserve every slightest shade of tonal beauty developed from the Sound Box.

"And I wondered at the whole scientific miracle of this new phonograph, the Vocation, which has at a stride, made sound production almost perfect and allows you—though only should you wish to do so—to actually become your own conductor."

AN INVITATION

We want you to hear the Aeolian-Vocation and to see it in person at Aeolian Hall as our guest. We are demonstrating this wonderful new phonograph to hundreds every week and no one is asked to buy unless he expresses a desire to do so.

STYLES AND PRICES

Aeolian-Vocations are made in a variety of beautiful styles that set an entirely new standard of beauty for the phonograph. Conventional Designs from \$75 to \$300 Art Designs from \$375 upwards

The AEOLIAN-VOCALION

Aeolian-Vocations may be purchased on terms as low as \$5 down and \$5 a month. Very easy payments may be arranged on all models, and these may be made to cover any desired selection of the famous Columbia Records. Liberal allowances will also be made on phonographs of other makes in exchange.

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If all the presses but one on which the monthly magazines of the Butterick Company are printed were destroyed, that one would have to run continuously night and day for one year and eight months to print a single issue.

If this one press could work only eight hours a day, it would take five years to print this single edition of the Butterick magazines.

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